

Mica	Reyes	Snyder
Miller (FL)	Reynolds	Souder
Miller, George	Riley	Spence
Minge	Rivers	Spratt
Moakley	Rodriguez	Stearns
Mollohan	Roemer	Strickland
Moore	Rogan	Stump
Moran (VA)	Rogers	Sununu
Morella	Rohrabacher	Sweeney
Murtha	Ros-Lehtinen	Tanner
Myrick	Rothman	Tauscher
Napolitano	Roukema	Tauzin
Neal	Roybal-Allard	Terry
Nethercutt	Rush	Thomas
Ney	Ryan (WI)	Thornberry
Northup	Ryun (KS)	Thune
Norwood	Salmon	Thurman
Nussle	Sanchez	Tiahrt
Obey	Sanford	Tierney
Olver	Sawyer	Toomey
Ortiz	Saxton	Towns
Ose	Scarborough	Traficant
Owens	Schakowsky	Turner
Oxley	Scott	Upton
Packard	Sensenbrenner	Velazquez
Pallone	Serrano	Walden
Pastor	Sessions	Walsh
Payne	Shadegg	Waters
Pease	Shaw	Watkins
Peterson (PA)	Shays	Watt (NC)
Petri	Sherman	Watts (OK)
Phelps	Sherwood	Waxman
Pickering	Shimkus	Weiner
Pitts	Shows	Weldon (FL)
Pombo	Shuster	Whitfield
Pomeroy	Simpson	Wicker
Porter	Sisisky	Wilson
Portman	Skeen	Wolf
Quinn	Skelton	Woolsey
Radanovich	Smith (NJ)	Wu
Rangel	Smith (TX)	Wynn
Regula	Smith (WA)	Young (FL)

NAYS—47

Baird	Hefley	Ramstad
Bilbray	Hill (MT)	Sabo
Borski	Hilleary	Schaffer
Brady (PA)	Hilliard	Slaughter
Capuano	Holt	Stark
Condit	Hulshof	Stenholm
Crane	Kucinich	Stupak
Crowley	LoBiondo	Taylor (MS)
DeFazio	Markey	Thompson (CA)
Dickey	McDermott	Thompson (MS)
English	McNulty	Udall (CO)
Filner	Moran (KS)	Udall (NM)
Gutierrez	Oberstar	Visclosky
Gutknecht	Pascrell	Wamp
Hall (OH)	Peterson (MN)	Weller
Hastings (FL)	Pickett	

ANSWERED "PRESENT"—1

Tancredo

NOT VOTING—53

Archer	Gillmor	Pelosi
Blunt	Hinchee	Price (NC)
Burton	Horn	Pryce (OH)
Campbell	Hyde	Rahall
Chenoweth-Hage	Jefferson	Royce
Clay	Jones (OH)	Sanders
Coburn	Kilpatrick	Sandlin
Collins	Klink	Smith (MI)
Costello	Lazio	Stabenow
Danner	McCollum	Talent
Dingell	McCrery	Taylor (NC)
Emerson	McIntosh	Vento
Engel	Millender-	Vitter
Fattah	McDonald	Weldon (PA)
Ford	Miller, Gary	Wexler
Fossella	Mink	Weygand
Franks (NJ)	Nadler	Wise
Gibbons	Paul	Young (AK)

□ 1038

Mr. RYAN of Wisconsin changed his vote from "nay" to "yea."
So the Journal was approved.

The result of the vote was announced as above recorded.

Stated for:

Mr. TAYLOR of North Carolina. Mr. Speaker, on rollcall No. 488, I was unavoidably detained due to flight delays. Had I been present, I would have voted "yea."

ANNOUNCEMENT BY THE SPEAKER PRO TEMPORE

The SPEAKER pro tempore (Mr. HANSEN). Pursuant to clause 8 of rule XX, the Chair announces that he will postpone further proceedings today on each motion to suspend the rules on which a recorded vote or the yeas and nays are ordered, or on which the vote is objected to under clause 6 of rule XX.

Recorded votes on postponed questions may be taken in several groups.

MISSING CHILDREN TAX FAIRNESS ACT OF 2000

Mr. RAMSTAD. Mr. Speaker, I move to suspend the rules and pass the bill (H.R. 5117) to amend the Internal Revenue Code of 1986 to clarify the allowance of the child credit, the deduction for personal exemptions, and the earned income credit for missing children, and for other purposes, as amended.

The Clerk read as follows:

H.R. 5117

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,

SECTION 1. SHORT TITLE.

This Act may be cited as the "Missing Children Tax Fairness Act of 2000".

SEC. 2. TREATMENT OF MISSING CHILDREN WITH RESPECT TO CERTAIN TAX BENEFITS.

(a) IN GENERAL.—Subsection (c) of section 151 of the Internal Revenue Code of 1986 (relating to additional exemption for dependents) is amended by adding at the end the following new paragraph:

“(6) TREATMENT OF MISSING CHILDREN.—

“(A) IN GENERAL.—Solely for the purposes referred to in subparagraph (B), a child of the taxpayer—

“(i) who is presumed by law enforcement authorities to have been kidnapped by someone who is not a member of the family of such child or the taxpayer, and

“(ii) who was (without regard to this paragraph) the dependent of the taxpayer for the taxable year in which the kidnapping occurred,

shall be treated as a dependent of the taxpayer for all taxable years ending during the period that the child is kidnapped.

“(B) PURPOSES.—Subparagraph (A) shall apply solely for purposes of determining—

“(i) the deduction under this section,

“(ii) the credit under section 24 (relating to child tax credit), and

“(iii) whether an individual is a surviving spouse or a head of a household (such terms are defined in section 2).

“(C) COMPARABLE TREATMENT FOR EARNED INCOME CREDIT.—For purposes of section 32, an individual—

“(i) who is presumed by law enforcement authorities to have been kidnapped by someone who is not a member of the family of such individual or the taxpayer, and

“(ii) who had, for the taxable year in which the kidnapping occurred, the same principal place of abode as the taxpayer for more than one-half of the portion of such year before the date of the kidnapping,

shall be treated as meeting the requirement of section 32(c)(3)(A)(ii) with respect to a taxpayer for all taxable years ending during the period that the individual is kidnapped.

“(D) TERMINATION OF TREATMENT.—Subparagraphs (A) and (C) shall cease to apply

as of the first taxable year of the taxpayer beginning after the calendar year in which there is a determination that the child is dead (or, if earlier, in which the child would have attained age 18).”

(b) EFFECTIVE DATE.—The amendment made by this section shall apply to taxable years ending after the date of the enactment of this Act.

The SPEAKER pro tempore. Pursuant to the rule, the gentleman from Minnesota (Mr. RAMSTAD) and the gentleman from Pennsylvania (Mr. COYNE) each will control 20 minutes.

The Chair recognizes the gentleman from Minnesota (Mr. RAMSTAD).

GENERAL LEAVE

Mr. RAMSTAD. Mr. Speaker, I ask unanimous consent that all Members may have 5 legislative days within which to revise and extend their remarks and include extraneous material on H.R. 5117, as amended.

The SPEAKER pro tempore. Is there objection to the request of the gentleman from Minnesota?

There was no objection.

Mr. RAMSTAD. Mr. Speaker, I yield myself such time as I may consume.

Mr. Speaker, I want to first thank the gentleman from Texas (Chairman ARCHER) of the Committee on Ways and Means for clearing this bill for the suspension calendar and to the majority leader, the gentleman from Texas (Mr. ARMEY), the gentleman from Illinois (Speaker HASTERT) for putting this important legislation on a fast track bringing it up today.

Mr. Speaker, imagine the horror of learning that a stranger has kidnapped your child. Then imagine the courage needed to keep alive the hope of your child's recovery and safe return. Imagine the costs, the financial costs, incurred by heartbroken parents spending every last penny searching for their abducted child.

Mr. Speaker, imagine an agency of the Federal Government that steals your hope, that tells you your child is no longer part of your household. It does not get any worse from out-of-touch Washington bureaucrats than to deny the family of a kidnapped child the dependency exemption, even though the family continues to spend thousands of dollars searching for their child and maintains the child's bedroom.

Unbelievable, but true. This is exactly what the Internal Revenue Service has been doing to families of missing and abducted children.

Beside me right here, Mr. Speaker, is a picture of a young boy who was stolen from his family in 1989 in Minnesota. His name is Jacob Wetterling, and his story has touched countless lives throughout Minnesota and our Nation. Jacob was abducted from the small community of St. Joseph, Minnesota when he was 11 years old. A masked gunman took Jacob from his bicycle while his brother and his friend watched helplessly.

His family has not heard from Jacob since that day, but we all hope and pray with them for his safe return, and